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Shai Y. Waisman

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
	:
	:
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**NOTICE OF ADJOURNMENT
OF DEBTORS' FORTIETH OMNIBUS OBJECTION
TO CLAIMS (LATE-FILED CLAIMS) SOLELY AS TO CERTAIN CLAIMS**

PLEASE TAKE NOTICE that the hearing on Debtors' Fortieth Omnibus Objection to Claims (Late-Filed Claims) (the "Objection"), solely as to the claims listed on Exhibit A attached hereto, that was scheduled for December 22, 2010, at 10:00 a.m. (Prevailing Eastern Time), **has been adjourned to March 3, 2011, at 10:00 a.m. (Prevailing Eastern Time)** (the "Hearing"), or as soon thereafter as counsel may be heard. The Hearing will be held before the Honorable James M. Peck, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York, Room 601, and such Hearing may be further adjourned from time to time without further notice other than an announcement at the Hearing.

Dated: December 17, 2010
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman

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Exhibit A

Adjourned Claims:

<u>Claimant Name</u>	<u>Claim Number</u>
Adagio Fund	34458
Allianz Global Investors France SA Acting on Behalf of The Fund CEA Pimco DT Fund	65413
Amster, Geraldine D.	66444
Amster, Gilbert & Geraldine	66445
An Post Supeannnuation	35173
Atherton Construction Inc. 0552700 Zions First National Bank FBO	66479
Bank of Estonia	42196
Bank of Estonia	42197
Best Life & Health Insurance 56011039 Zions First National Bank FBO	66478
Biraschi, Paola	34980
Brooks, David J	34559
Building Management Services 1146295 Zions First National Bank FBO	66480
California Department of Water Resources	35944
California Winery Workers Pension Plan Trust Fund	44972
Cathay United Bank	35181
Chauny, S.A.	34873
Church of Scientology Religious Tr 1406252 Zions First National Bank FBO	66483
Churth of Scientology Int. 1481250 Zions First National Bank FBO	66481
Colon Lopez, Elizabeth	34924
CPF Board	34745
CPF Board	34746
De Jesus, Nestor E	34492
De Nicola, Michela	65763
Deseret Gen & Trans Co-op 1810550 Zions First National Bank FBO	66482
DiMeglio, Robert	65508
Dixie and Anne Leavitt Foundation 5184809 Zions First National Bank FBO	66485
Dmuchowski, John J	34401
Dow Corning Corporation	43840
Dow Corning Corporation	43964
Empire State Carpenters Pension Plan c/o Manning- Napier Advisors	34521
Filbee, Sarah M	34468
Focht, Deborah	34380

<u>Claimant Name</u>	<u>Claim Number</u>
Focht, Deborah	42914
Franzo, Rosemarie	66393
Fryer, Kelly	39842
Garadex Inc.	35516
Garadex Inc.	35514
Garadex Inc.	35517
Garadex Inc.	35518
Garadex Inc.	35520
Garadex Inc.	35844
Gelb, Jay	35981
GMAM Group Pension Trust II for the Account of GM Global High Quality Fixed Income Pool Acct # GFI-119	36788
Hahn-Colbert, Sandra M.	34728
High Lodge Capital LLC	63540
Iragorri, Julian	64991
Iroda, Nagy Es Trocsanyi Ugyvedi	36738
J Sainsbury Common Investment Fund	34632
Lev Ari, Tal	65858
Louisiana Citizens Property Insurance Corporation	36856
Lynch, Brendan E.	35000
Marsilio, Paul A.	66257
Mattingly, Louise	34564
McCarthy, Brian M.	35446
McCarthy, Lawrence	66392
Monahan, Maria	34563
Morzaria, Ragini	34917
Morzaria, Ragini	36226
Morzaria, Ragini	36225
Morzaria, Ragini	34916
Ontario Teachers' Pension Plan Board	65647
Palchynsky, John N.	34712
Palchynsky, John N.	34713
Portman Building Society Pension and Assurance Scheme	35141
Rayner, Ruth J.	36598
Rivkin, Jack L.	66375
Robert Stockdale	42212
Rodriguez-Colon, Elizabeth	34490
Sarkar, Amit K	34872
Scavone, Joseph and Theresa	34945
Scavone, Theresa, for Joseph Scavone	34944
Scellato, James	41376
Scellato, James	41377
Scellato, James	41378

<u>Claimant Name</u>	<u>Claim Number</u>
Sevilla Ardisana, Julio	66616
Sevilla Ardisana, Julio	66617
Sevilla Ardisana, Julio	66618
Sevilla Ardisana, Julio	66619
Shen, Jiansheng Jensen	35437
Skolnick, William	65968
Smejkal, Frank	34671
Smejkal, Frank	34672
Sutton, Julian R	35055
Taylor, Christopher C	34879
Temel, Tulug T.	40791
Tennant, Colin H	34355
Ventura County Tax Collector	65230
Ventura, Giorgio	35587
Verde Valley Medical Center 6120100 Zions First National Bank FBO	66488
Vereker, William	62466
Vintah Basin Medical Center 8748701 Zions First National Bank FBO	66493
WestLB AG	36789
Wilkinson, Timothy B.	34829
Zakian, Paul A.	36799
Zanco, Mario	35574